146 N 816

Office Supreme Court U. S.
FILED.
APR 13 1891
JAMES. H. McKENNEY.
CLERK.

IN THE

Supreme Court of the United States.

OCTOBER TERM, 1890.

No. 1684

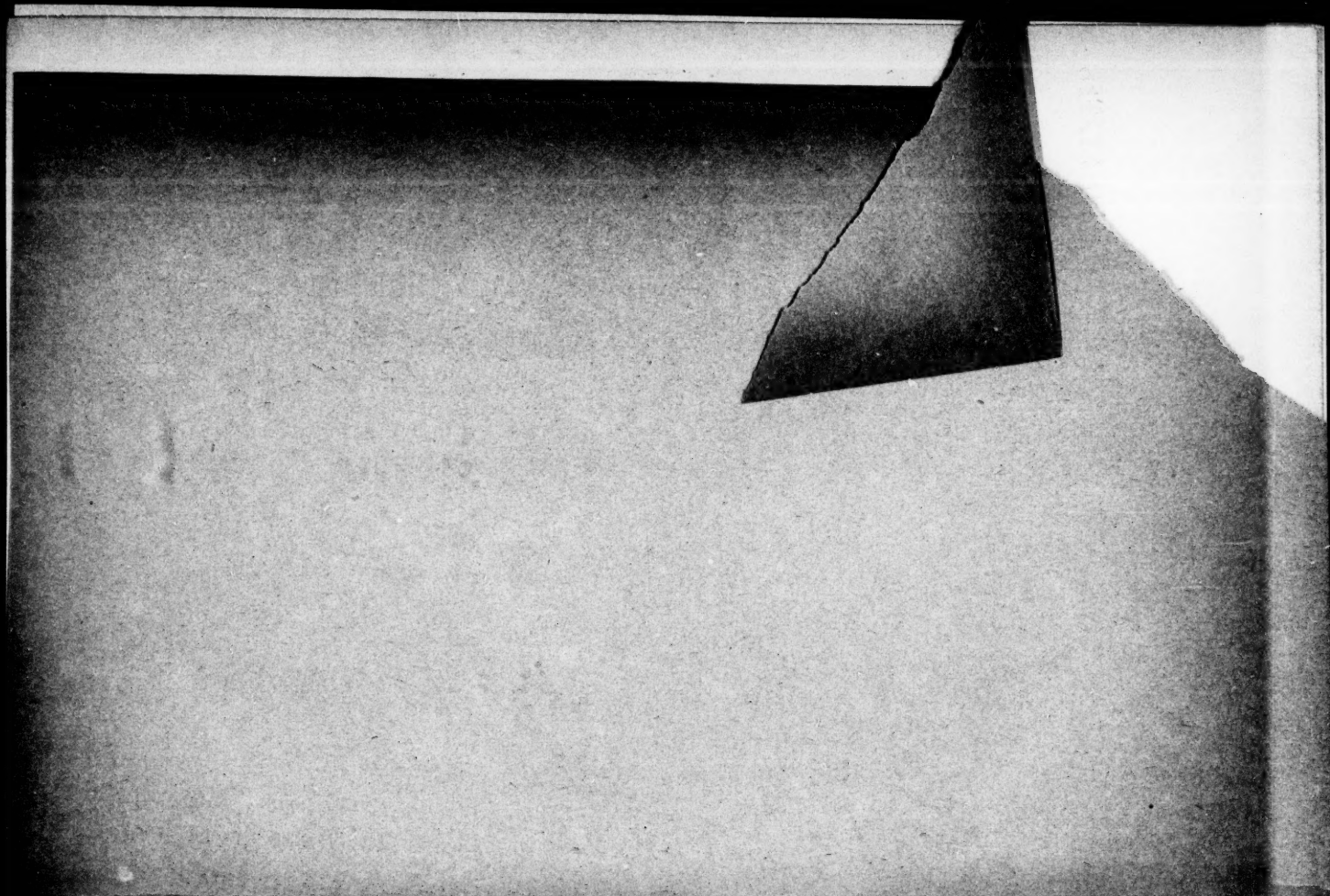
IN THE MATTER OF THE APPEAL OF THE UNITED STATES, RELATIVE TO A DECISION OF THE BOARD OF GENERAL APPRAISERS AS TO AN IMPORTATION OF MERCHANDISE MADE BY SCHOVERLING, DALY & GALES.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF NEW YORK.

MOTION TO ADVANCE.

COMSTOCK & BROWN,
Attorneys for Respondents.

C. G. Burgoyne, 146-150 Centre Street, N. Y.



IN THE

Supreme Court of the United States.

October Term, 1890.

No. 1684

IN THE MATTER OF THE APPEAL OF THE UNITED STATES, RELATIVE TO A DECISION OF THE BOARD OF GENERAL APPRAISERS AS TO AN IMPORTATION OF MERCHANDISE MADE BY SCHOVERLING, DALY & GALES.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF NEW YORK.

MOTION TO ADVANCE.

And now, on the 13th day of April, 1891, comes Albert Comstock, one of the attorneys for the importers (respondents) above named, and moves the Court to advance the case above named, to be heard at the earliest time which may be convenient for the Court.

The case is a proceeding brought by the above-named importers to review the action of the Collector

at the Port of New York, in assessing duty alleged to be in excess of the amount warranted by law on certain parts of guns. The goods were stocks for breech-loading shotguns. The Collector assessed duty upon them at the rate of $1.50 each, and 35 per cent. *ad valorem*, under the provision of Schedule C, paragraph 170, of the Tariff Act of October 1st, 1890, for "all double-barreled, sporting, breech-loading shotguns, valued at not more than six dollars each." The importers maintain that these gun stocks are properly dutiable at 45 per cent. *ad valorem* only, under the same schedule of said Tariff Act, paragraph 215, as manufactures not specially enumerated, composed in part of metal. The question upon which the case turns is, therefore, whether the provision for double-barreled, sporting, breech-loading shotguns applies to and covers the stocks for such guns, when imported alone, so as to make an enumeration for them more specific than that of manufactures composed wholly or in part of metal.

The Board of General Appraisers on duty at the Port of New York sustained the action of the Collector, above referred to. Upon an appeal taken as provided for by the act of June 10th, 1890, entitled "An Act to simplify the laws in relation to the collection of the revenue," the United States Circuit Court for the Southern District of New York reversed said decision of the Board of General Appraisers. An appeal to this Court was then taken on behalf of the United States against the decision of the said Circuit Court.

The grounds on which this motion to advance is made are:

1st. That Section 15 of the Act of June 10th, 1890,

above cited, provides that the Supreme Court shall give priority to cases coming before this Court pursuant to the provisions of said act.

2d. That the question involved is of sufficient importance to the trade and commerce of the country to warrant this Court in hearing and determining it speedily.

ALBERT COMSTOCK,
Of Counsel for Respondents.

COMSTOCK & BROWN,
Attorneys.